

# Accounting Historians Journal

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Academy of Accounting Historians

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*Accounting Historians Journal*  
Vol. 32, No. 2  
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## **NOTICEBOARD**

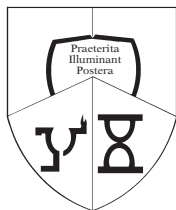
### **EDITORIAL ANNOUNCEMENT: SUBMISSIONS**

**Please note that article submissions should be  
sent to the incoming editor:**

**Professor Richard K. Fleischman  
Boler School of Business  
John Carroll University  
University Heights  
OH 44118  
USA**

**Email: [fleischman@jcu.edu](mailto:fleischman@jcu.edu)**

**The outgoing editor would like to thank all connected  
with *AHJ* for their support and encouragement over  
the past five years**



***THE ACCOUNTING  
HISTORIANS JOURNAL,***  
1974-1992

**AVAILABLE ON-LINE**

The early volumes of the *Accounting Historians Journal* (1974-1992) have been digitized and indexed. Articles are available as part of the University of Mississippi's

**DIGITAL ACCOUNTING COLLECTION**

<http://umiss.lib.olemiss.edu:82/screens/dacopac.html>

The journal has been scanned from cover to cover including prefatory matter and end matter. The journal may be browsed issue by issue. Each article has both a word searchable PDF file and a PDF page image file. The collection may also be searched by title, author and subject. While the Optical Character Recognition Program used has created highly accurate texts that were hand checked for errors, whenever the researcher may doubt the accuracy of the transcription, the image file is available for immediate verification. The collection currently contains over 450 articles and sections of *AHJ*.

The Digital Accounting Collection also features:

- Over 120 AICPA Exposure Drafts (non-current), 1968-2004.
- A collection of photographs and illustrations taken from the AICPA archive featuring frontispieces of early accounting texts, cartoons, illustrations, logos, mastheads, and early photographs of accounting pioneers and organization meetings.
- A searchable collection of pamphlets from the library of the AICPA (items relate to the period 1905 to 1924).

The Digital Accounting Collection project was funded by the Institute of Museum and Library Services and permission to digitize materials was obtained from the Academy of Accounting Historians and the American Institute of Certified Public Accountants.

## THE ACADEMY OF ACCOUNTING HISTORIANS VANGERMEERSCH MANUSCRIPT AWARD, 2006

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage academic scholars new to the field to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

### ELIGIBILITY AND GUIDELINES FOR SUBMISSIONS

Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award. Coauthored manuscripts will be considered (if at least one coauthor received his/her master/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration.

Each manuscript should be submitted by **June 15, 2006** in a Word file as an e-mail attachment to the chair of the Vangermeersch Manuscript Award Committee, Professor Thomas Tyson ([ttyson@sjfc.edu](mailto:ttyson@sjfc.edu)).

A cover letter, indicating the author's mailing address, date masters/doctoral degree awarded, and a statement that the manuscript has not been published or is not currently being considered for publication should be included in the submission packet.

### REVIEW PROCESS AND AWARD

In addition to the chair, the Vangermeersch Manuscript Award Committee includes the following members:

Salvador Carmona  
Garry Carnegie  
Richard Fleischman  
David Oldroyd

The committee will evaluate submitted manuscripts on a blind-review basis and select one recipient each year. The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, only the junior faculty member(s) will receive prizes. The winning manuscript will be published in the *Accounting Historians Journal* after an appropriate review. The award will be given annually unless the Manuscript Award Committee determines that no submission warrants recognition as an outstanding manuscript.

**YEARBOOK OF THE ACCOUNTING  
HISTORY ASSOCIATION**

**(Accounting History Association, Japan)**

ABSTRACTS OF PAPERS  
VOLUME 23 (2004)

**Leonardo Pisano's "Liber Abaci" and its Contributions to  
the Progress of Accounting**

Toshiya Hashimoto

It has often been pointed out that the introduction of Arabic numerals into Europe made a great contribution to the progress of accounting. It was Leonardo Pisano who introduced them with his book *Liber Abaci*, published in 1202. In this book Pisano explained how to apply the new numerals to commercial practice. The book enabled Europeans to handle numbers with ease, and urged them to grasp commercial activities through numbers. It is concluded that *Liber Abaci* can be regarded as the origin of "accounting thought" in Europe.

**A Study of Eugen Schmalenbach: From the  
Viewpoint of Activity-Based Costing**

Kazuyoshi Morimoto

The aim of this paper is to examine an article by Schmalenbach in 1899 and to show the present-day significance of his studies. In order to achieve this aim, a comparative study of Schmalenbach's thesis and Activity-Based Costing was conducted. Both Schmalenbach's thesis and Activity-Based Costing supported full absorption costing based on the separation of cost into variable costs and fixed costs. It is intended to reveal the present-day significance of studies by Schmalenbach by showing many similarities between the two approaches to costing.

**The Formative Period of the Industrial Accounting System**

Nobuko Takahashi

The purpose of this study is to clarify the system which first put accounting regulations into practice in Japan. In some industries in Japan corporate accounting is regulated by the industrial code. This industrial accounting was originated in banking

regulations of the Meiji era. At that time, industrial organizations and related ministries worked together to establish and propagate effective accounting practices for industry.

### **The Origin of Accounting Standards for R&D Costs in Japan** Tsunehiko Nakamura

Accounting standards for R&D costs in Japan legally authorized asset capitalization during WWII. Accounting standards for R&D during WWII were established under conditions of 'total war'. Experimental research and development costs were established for the "encouragement of airplane development" and "fostering subcontractors". The accounting standards for R&D costs established during WWII continued through the postwar period under the so-called "1940 System".

### **The Significance of Historical Factory Financial Statements of Oji Paper and Non Monetary Accounting** Fujio Yamaguchi

In Oji Paper Co. Ltd., performance was measured using both financial data such as product cost and profits, and material data such as input-output amount and defect rate, described here as non-monetary accounting. Material calculation tables were peculiar to the place of business. Today, material energy flow cost accounting, one of the environmental management accounting techniques, the measurement of intangible assets, and the measurement of service effect are examples of non-monetary accounting.

## **Eleventh World Congress of Accounting Historians**

**NANTES (France) 19 - 22 July 2006**

### **Call for Papers**

Six years after the Madrid Congress in 2000, the WCAH will return to Europe, after stops in Melbourne in 2002 and St-Louis in 2004. In fact in July 2006, the Eleventh World Congress of Accounting Historians will take place in Nantes, and France will welcome this gathering for the first time.

Ideally situated, Nantes is only two hours from Paris by TGV (the high speed train with 20 round trips daily) and approximately two hours by plane from the majority of European Capitals. Gateway to Brittany and its ports, it is equally very close to a number of major tourist sites, such as Mont Saint-Michel, le Puy du Fou, the Futuroscope, and the "Châteaux of the Loire".

Settled over two millennia ago on the banks of the Loire, fifty kilometres from the Atlantic Ocean, Nantes was, during the middle ages, the capital of the Duchy of Bretagne. In the eighteenth century, the city became the great merchant port of the French crown, opening commercial and maritime routes of the Americas and Africa. The leading industrial shipyards of the western half of France from the nineteenth century, noted for its naval engineering and its canning industry, Nantes and the Loire estuary have developed into a leading metropolis for the service and high technology sectors. Economic capital of western France and the major French city in terms of its rate of demographic growth, Nantes draws interest not only for its economic achievements but also for its quality of life and its environment.

The Congress will take place on the campus of the University of Nantes, a few steps from the historic centre of the city and from the majority of the hotels likely to lodge congress attendees. In 1995, the *Journées d'histoire de la Comptabilité et du Management*, which takes place in France in March of each year, was organized for the first time in Nantes. The same year, the University of Nantes made a major acquisition of a collection of works dealing with accounting and its history, amassed by the Belgian Accounting Historian Ernest Stevelinck. Deceased in 2001, Ernest Stevelinck was the initiator and organiser of the first World Congress of Accounting Historians, which took place in Brussels in 1970. Holding the eleventh Congress in Nantes will therefore possess symbolic value and will be an opportunity to recognise his legacy.

## Call for Papers

Conference submissions can examine any aspect of the history of accounting, but the history of Nantes, the presence of the Stevelinck Collection, and the experience with the *Journées d'Histoire de la Comptabilité et du Management* motivates us to encourage papers dealing with the following themes:

- Accounting and Ocean Routes: maritime trade, major commercial companies, colonialisation
- 1970-2006: 36 years of accounting-history research: thematics, authors, methodologies, prospective approaches
- Accounting writers: biographies, works, influence... privileging new research approaches and new issues
- Accounting in relation to other management disciplines: strategy, management, human resources management, marketing, finance
- Interdisciplinary approaches to accounting history

Manuscripts must be submitted in English, and will be reviewed by the members of the Scientific Committee. Submissions by electronic mail are acceptable.

Submission of Proposals:

The deadline for proposed manuscripts is **January 15, 2006** and should be sent to:

### **Yannick Lemarchand**

Congress Convenor

Centre de Recherches en Gestion Nantes-Atlantique CRGNA

Faculté des Sciences économiques et de gestion

Université de Nantes

BP 52331

44322 Nantes Cedex

FRANCE

Email: **wcah@sc-eco.univ-nantes.fr**

Authors of accepted papers will be advised at the latest by March 15, 2006.

**Further information about the Eleventh WCAH will be available progressively on the Congress website: [www.iae.univ-nantes.fr/11wcah](http://www.iae.univ-nantes.fr/11wcah)**



## THE EIGHTH INTERDISCIPLINARY PERSPECTIVES ON ACCOUNTING CONFERENCE

Cardiff Business School  
Cardiff University  
10-12th July 2006

### CALL FOR PAPERS

The IPA conference is an established forum for research into the social, political and organizational aspects of accounting theory and practice. The organizers of the Eighth Conference invite researchers from all areas of the social sciences to contribute papers.

The conference will respond to the concerns of an evolving research community. The organizers aim to highlight emerging intellectual issues and encourage new agendas, as well as stimulate debate within and between established paradigms, by arranging a variety of workshops, panel discussions and plenary debates. Major themes in the past have included: accounting, finance and organizational controls; markets, institutions and social order; accountability, identity and gender; the changing organization of the accounting profession; globalization, regulation, and technology; public and environmental policy; and accounting methodology, knowledge and practice. **Three copies of completed papers or the paper in Word should be sent to the organizers no later than 15 February 2006.**

A distinctive feature of the IPA is the thorough review that each paper receives. In addition, papers are presented at the conference by a discussant with a response from the author. Reviewers and discussants are central to the continuing success of this conference and we encourage wide participation in the conference through the review process.

### EMERGING SCHOLARS' COLLOQUIUM

IPA2006 will host a forum specifically for post-graduates and new Faculty, which will be held immediately prior to the conference.

*If you would like to register for the conference, submit a paper, attend the emerging scholars' colloquium, be a reviewer and/or discussant, details of what to do next can be found at our website.*

### ALL ENQUIRIES AND FURTHER INFORMATION:

**IPAWebSite:** <http://www.cf.ac.uk/carbs/conferences/ipa/home.html>

**E-Mail:** RobertsJA1@cardiff.ac.uk

*Conference secretary:*

Julie Roberts

*Conference organizers:*

Mahmoud Ezzamel (Cardiff University), Trevor Hopper (University of Manchester), Paolo Quattrone (University of Oxford), Keith Robson (Cardiff University), Stephen Walker (Cardiff University).

## CALL FOR PAPERS

### *ACCOUNTING, BUSINESS AND FINANCIAL HISTORY*

#### SPECIAL ISSUE

2007

Volume 17 (3)

#### **Studies of Irish Accounting History**

Guest editor: Ciarán Ó hÓgartaigh, Dublin City University

*Accounting, Business & Financial History* is an international, peer-reviewed journal which covers the areas of accounting history, business history and financial history. The journal provides contributors with an opportunity to publish the results of their research into mainstream aspects of accounting, business, and financial history, and also explores the interface between these three disciplines. A particular feature of the journal is its country-based special issues which are acknowledged as having played an important part in internationalising the study of accounting history.

**This special issue invites contributions that explore the nature and context of Irish accounting, business and financial history.** Irish accounting history is relatively under-explored but, as a cultural, political and economic setting, is a potentially rich seam of accounting history research. In that context, the special issue intends to broaden the canvass on which Irish accounting history is traced and also add colour and context to research in the area.

Submissions which reflect the social, political, economic and geographical context of Irish accounting history are particularly welcome. For example, the implications of Irish accounting history in areas such as the accounting profession, the practice of accounting and accounting education as well as the historical interactions between accounting and other social institutions are of interest. Similarly, much knowledge may be gained through studies of the influence of accounting in particular historical settings, such as in state institutions, the public service and in corporate settings. Further, studies which locate Irish accounting history in an international context, including the contribution of Irish accountants and accounting to accounting, business and financial change in other countries, are encouraged.

Potential contributors are encouraged to contact the guest editor at their earliest convenience. All submissions will be subject to the usual editorial policies of the journal. Instructions for authors can be viewed at:

<http://www.tandf.co.uk/journals/authors/rabfauth.asp>

Papers should be submitted electronically to Ciarán Ó hÓgartaigh (ciaran.ohogartaigh@dcu.ie) by **30 November 2006**. Early submission is encouraged.

## CALL FOR PAPERS

### ACCOUNTING FORUM

#### Financial Accounting: Past, Present and Future

##### GUEST EDITORS:

Mike Jones

Cardiff Business School, Colum Drive, Cardiff, CF10 3EU

Email: JonesM12@Cardiff.ac.uk

David Oldroyd

Newcastle Business School, Armstrong Building,

Newcastle-upon-Tyne, NE1 7RU

Email: David.Oldroyd@ncl.ac.uk

This special temporally-orientated issue of Accounting Forum looks at the development of Financial Accounting through time, the current situation and likely future developments. It takes the view that studying the past helps to understand the present and predict the future. There should be an attempt to develop themes over time. Papers linking past historical research, current issues and future policy recommendations are particularly welcome. The editors are happy to receive papers across a wide spectrum of topics. The following topics can be used for guidance, but are not meant to be exclusive. Thus, potential topics could include:

- ❖ The form, nature and presentation of financial statements over time e.g., charge and discharge statements, balance sheets, income statements, funds flow/cash flow statements, value added statements.
- ❖ The historical development of measurement and valuation of assets, liabilities and equity.
- ❖ The historical development of disclosure of assets, liabilities and equity.
- ❖ The historical evolution of guidelines, rules and regulations over time.
- ❖ The historical development of objectives, stakeholders and users.
- ❖ The persistence of the behavioural aspects of accounting behaviour over time, including creative accounting.
- ❖ The development of governance regulations within a financial reporting framework over time.
- ❖ The effectiveness and development of financial accounting as a communicational mechanism over time.
- ❖ International comparisons of the comparative evolution of financial accounting and reporting practices.
- ❖ Development of accounting policies over time such as depreciation, goodwill, stock valuation, foreign currency transactions.

Authors should in the first instance send their manuscripts to Mike Jones. Papers should be drawn up in the Accounting Forum's Guide for Authors found in a past issue of the Journal. Journal submission date should be by 30<sup>th</sup> June 2006. The Special Issue is scheduled for 2008.

Accounting Forum is published by Elsevier. The General Editors are Glen Lehman and Tony Tinker.